

# **Aid for Preparing The Expense Report of Vendor and Contract Services Department of Developmental Services**

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## **Overview**

The Department of Developmental Services (DDS) End of Year Expense Report shall be completed by all providers that received less than \$300,000 in total financial compensation from DDS in a fiscal year (July 1 – June 30). The End of Year Reports will provide valuable financial information about the private provider system. This information will be used to provide the Executive and Legislation branches with facts about the financial issues facing private providers. In addition, private provider financial reporting information is used in the calculation of Medicaid reimbursement rates. The timeliness and accuracy of these financial reports are critical to maximizing Federal revenue. The completed Expense Report must be submitted to the DDS Operations Center Resource Manager/Provider Specialist by October 15, 2016.

The Expense Report is an Excel Workbook that is comprised of 5 Worksheets/Tabs. Providers must report their fiscal year expenses received for all Vendor Service Authorizations (VSA) reimbursed through a Fiscal Intermediary and/or Contract Service Authorizations (CSA) reimbursed through a Purchase of Service Contract. The worksheets to be completed are based on the type of authorizations issued to the provider. The final worksheet/tab is a Review Page that identifies issues with the report and instructs the Provider to either correct an error or provide an explanation for why a particular expense is considerably higher than the statewide average.

### **Private Providers that are reimbursed through a VSA only:**

1. Demographics Page
2. A&G and Benefits Page
3. Vendor Service Page
4. Review Page

### **Private Providers that are reimbursed through a CSA only:**

1. Demographics Page
2. A&G and Benefits Page
3. Contract Service Page
4. Review Page

### **Private Providers that are reimbursed through both a CSA and VSA:**

1. Demographics Page
2. A&G and Benefits Page
3. Vendor Service Page \*
4. Contract Service Page
5. Review Page

\* Providers have the option of either itemizing expenses reimbursed through a VSA separately on the Vendor Service Page or including the VSA expenses within a program reimbursed through a CSA.

## Data Input Pages

### Demographics Page

This page identifies the provider name, the fiscal year of the report, and the name of the individual preparing the report. The Provider Name and the Fiscal Year are drop down menus. When the Demographics Page is completed, the Provider Name, Report Type, and Date will self-populate through to the rest of the report.

DDS has identified the provider names of all qualified providers for the drop down menu. If you cannot find your Provider Name, contact your DDS Operations Center Resource Manager/Provider Specialist for assistance.

The preparer's name should be the individual who can address any questions DDS might have regarding the End of Year Report

The Authorized Signatory must be the individual identified by the agency who has the legal or authorized responsibility for the operations of the business or corporate entity.

To Select the Provider Name:

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**Provider Name:**  
**Fiscal Year:**  
**Report Type:**  
**Preparer:**

ABILIS, INC.  
ABILITY BEYOND DISABILITY  
ABLE HOME HEALTH CARE  
ACES  
ACCORD, INC.  
ADULT DAY CARE DBA THE DAY CLUB  
ADULT VOC. PROGRAM

By submitting this DDS Expense Report, I am certifying that the I have reviewed the information contained in this report, and that to the best of my ability is true and accurate.

**Name of Authorized Signatory**  
**Title of Authorized Signatory**  
**Date**

Demographics Page A&G and Benefits Page Vendor Service Page Contract Service Page Review Page

Ready 81%

To select the Fiscal Year:

Expense Report 8112011.xlsx - Microsoft Excel

Home Insert Page Layout Formulas Data Review View Developer

ABC Research Thesaurus Spelling Translate Proofing

New Comment Delete Previous Next Show/Hide Comment Show All Comments Show Ink Comments

Unprotect Sheet Protect Workbook Share Workbook Track Changes Changes

Protect and Share Workbook Allow Users to Edit Ranges

FiscalYear1

|    | A | B | C | D | E | F | G | H | I | J | K | L | M |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|
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| 29 |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 30 |   |   |   |   |   |   |   |   |   |   |   |   |   |

Provider Name:

Fiscal Year:

Report Type:

Preparer:

2011  
2012  
2013  
2014  
2015  
2016  
2017

By submitting this DDS Expense Report, I am certifying that the I have reviewed the information contained in this report, and that to the best of my ability is true and accurate.

Name of Authorized Signatory Title of Authorized Signatory Date

Demographics Page A&G and Benefits Page Vendor Service Page Contract Service Page Review Page

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## A & G and Benefits Page

**Benefits:** Employee benefits must include the total cost of all mandatory and voluntary benefits incurred by the organization. Providers must allocate the Total Benefits to A&G, the Vendor Service page and the Contract Service Page.

Benefits have been separated into six categories:

**Social Security** – Enter the amount of FICA and Medicare expenses paid by the Provider for all employees.

**Unemployment** - Enter the amount of Unemployment Compensation expenses paid by the Provider for all employees.

**Workers Comp** - Enter the amount of Worker's Compensation expenses paid by the Provider for all employees.

**Employee Insurance** - Enter the amount of Health Insurance expenses paid by the Provider for all employees.

**Retirement** - Enter the amount of Retirement expenses paid by the Provider for all employees.

**Other** – Enter the amount of other employee benefits paid by the provider for all employees.

Enter the appropriate information in the purple shaded cells.

Once the data is entered on this page, and the following Vendor Service and Contract Service pages, The **Benefits as a percentage of Wages** will automatically calculate.

[illegible]

## Administrative and General (A&G):

Administrative and General (A&G) - A&G is defined as those costs that have been incurred for the overall executive and administrative offices of the organization or other expenses of a general nature. These are costs that by their nature are administrative in support of the overall organization. This category must also include its allocable share of fringe benefit costs, operation and maintenance expenses, depreciation, and interest costs. The Total A&G expenses must be allocated onto the Vendor and Contract Service Page.

The A&G section of the page is separated into 9 areas.

Provide Full Time Equivalents (**FTEs**) in the yellow shaded cell for all employees who provide administrative functions. FTE is the total amount of hours paid to a staff or class of staff (i.e. direct care workers in a particular cost center) in FY2016 divided by 2080 hours. Paid hours would include overtime, training, vacations, holidays, sick, and personal time.

Enter the total amount of **Wages** in the purple shaded box for all employees who provide administrative functions that were identified in the yellow FTE cell above. If the Director's Salary exceeded \$101,000, the amount that exceeded \$101,000 should be included in the Non-Allowable Costs cell below.

**Benefits** – Allocate the dollar amount of the benefits associated with the A&G wages that were included in the total Benefit column. The sum of total Benefits from the A&G column, Vendor Service and Contract Service Pages must equal the **Total Benefits Column** on the **A&G and Benefits** page.

**Non-Salary** - Enter the amount of non-salary expenses for administrative activities that supports the total agency and is not specific to a single program.

**Accounting & Auditing** - Enter the amount of accounting and auditing expenses.

**Management Services** - Enter the amount of Management Services contracted out by the provider.

**Consultant Services** - Enter the amount of Consultant Services contracted out by the provider for administrative activities that supports the total agency and is not specific to a single service model. This should not include Consultant Services for clinical staff that provide direct face to face behavioral and psychological supports to the DDS participants.

**All Other Non-Salary Costs** - Enter the amount of other expenses for administrative activities that supports the total agency and is not specific to a single service model.

Certain costs incurred by the organization may not be reimbursable by the Department. These costs that are directly related to this cost center must be entered on **Non-Allowable Costs** cell.

Please refer to the OPM Cost Standards at the following links:

POS (contract Providers):

[http://www.ct.gov/opm/cwp/view.asp?a=2981&Q=382994&opmNav\\_GID=1806](http://www.ct.gov/opm/cwp/view.asp?a=2981&Q=382994&opmNav_GID=1806).

Non-POS (Individual Budgets):

[Individual Supports Cost Standards](#)

Once the data is entered on this page, and the following Vendor Service and Contract Service pages, the **A&G as a percentage of Non A&G Total Cost** will automatically calculate.

It is important to review [Operations Center Memo - 2017-1](#), paragraph #3 regarding Administrative and General Cost for POS and Non-POS Providers

## Vendor Service Page

The data that providers input on this page should reflect the expenses and revenue associated with services that were authorized by a Vendor Service Authorization and funded via a Fiscal Intermediary.

| Vendor Service Page   |                      | Report Type: - Fiscal Year: 0 |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
|---|----------------------|-------------------------------|---------------------|-----------------------|----------------------------|------------------------|----------------------|-----------------|---------------|-------------------|------------------|----------------------------|--------------------|---------|--|--|
| Service Type:   |                      | Day Supports                  |                     |                       |                            |                        |                      |                 |               | Residential       |                  |                            | Support Services   |         |  |  |
| Service Model:  | Total                | Adult Day                     | Day Support Options | Group Support Employ. | Ind. Day Supports Non-Voc. | Ind. Day Supports Voc. | Ind. Support Employ. | Shelter Employ. | Adult Company | Ind. Home Support | Personal Support | Clinical Behavior Supports | Health Care Coord. | Respite |  |  |
| Vendor Service Authorizations:                              | -                    |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Wages:  | FTE                  | -                             |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Manager/Supervisor  | -                    |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Direct Care   | -                    |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Nursing   | -                    |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Clinical  | -                    |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Total Wages Cost:   | -                    | -                             |                     |                       |                            |                        |                      |                 | -             | -                 | -                | -                          | -                  | -       |  |  |
| Benefits:   | Total Benefits Cost: | -                             |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Non-Salary:   |                      |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Consultants   | -                    |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Transportation  | -                    |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Plant & Maintenance Costs                                   | -                    |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Other/Participant Wages                                     | -                    |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Total Non-Salary Cost:                                      | -                    | -                             | -                   | -                     | -                          | -                      | -                    | -               | -             | -                 | -                | -                          | -                  | -       |  |  |
| A&G:  | Total A&G Cost:      | -                             |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Total Program Cost:   | -                    | -                             | -                   | -                     | -                          | -                      | -                    | -               | -             | -                 | -                | -                          | -                  | -       |  |  |
| Non-Allowable Cost:   | -                    |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Total DDS Allowable Cost:                                   | -                    | -                             | -                   | -                     | -                          | -                      | -                    | -               | -             | -                 | -                | -                          | -                  | -       |  |  |
| Revenue:  |                      |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Vendor Service Revenue                                      | -                    |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Operating and Non-Operating Revenue including Sales Revenue | -                    |                               |                     |                       |                            |                        |                      |                 |               |                   |                  |                            |                    |         |  |  |
| Total Revenue:  | -                    | -                             | -                   | -                     | -                          | -                      | -                    | -               | -             | -                 | -                | -                          | -                  | -       |  |  |
| Surplus/Loss:   | -                    | -                             | -                   | -                     | -                          | -                      | -                    | -               | -             | -                 | -                | -                          | -                  | -       |  |  |
| DDS Service Cost:   | -                    | -                             | -                   | -                     | -                          | -                      | -                    | -               | -             | -                 | -                | -                          | -                  | -       |  |  |

There are eight main categories that providers will enter data into for each identified Service Model.

1. Vendor Service Authorizations
2. FTEs
3. Wages
4. Allocated Benefits
5. Non-Salary
6. Allocated A&G
7. Non-Allowable Expenses
8. Revenue

**Vendor Service Authorizations:**

Providers should enter the number of Vendor Service Authorizations (VSA) that are active on the last day of the reporting period for each service model. For the End of Year Report that would be June 30.

**FTEs:** The Full Time Equivalent count of direct support employees should be entered for each Service Model. This should be entered in the yellow cells in row 8. Additionally, the FTE count should be separated into Manager/Supervisor, Direct Care, Nursing, and Clinical. This should be entered in the yellow cells in column C. The sum of FTEs in row 8 must equal the sum of FTEs in column C.

**Wages:**

Enter the dollars in the shaded boxes for all employees who provide direct face to face supports to DDS participants that were identified in the yellow FTE cells above. Wages are separated into Manager/Supervisor, Direct Care, Nursing, and Clinical staff.

**Allocated Benefits:**

Allocate the dollar amount of the benefits associated with the wages of each VSA service model that were included in the total Benefit column on the A & G and Benefits Page. The sum of total Benefits from the A&G column, Vendor Service and Contract Service Pages must equal the **Total Benefits Column** on the **A&G and Benefits** page.

**Non-Salary:**

Non-Salary has been separated into four categories; Consultants, Transportation, Plant & Maintenance Costs, and Other/Participant Wages.

- **Consultants** - Consultant Services for clinical staff that provide direct face to face behavioral and psychological supports to the DDS participants. Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center
- **Transportation** – The cost of providing transportation for DDS participants. This should include transportation during program hours and to transport the DDS participant to the program and back home.
- **Plant & Maintenance Costs** - Enter the amount of plant and maintenance specific to each VSA service model.
- **Other/Participant Wages** - Enter the amount of other expenses specific to each VSA service model. This should include any wages and benefits paid to DDS participants.

**Allocated A&G:**

Allocate the dollar amount of the A&G costs associated with the VSA service model according to per your Cost Allocation Plan. The sum of total A&G from the Vendor Service and Contract Service Pages must equal the **Total A&G** on the **A&G and Benefits** page.

**Non-Allowable Costs:**

Certain costs incurred by the organization may not be reimbursable by the Department. These costs that are directly related to this cost center must be entered on Non-Allowable Costs cell. Enter the amount of Non-Allowable Costs specific to each VSA service model.

**Revenue:****Vendor Service Revenue:**

Enter the Revenue reimbursed by the Fiscal Intermediary for the Vendor Service Authorizations associated with each Service Model for the supports provided during the report time period.

**Operating and Non-Operating Revenue Including Sales Revenue:**

Enter all other Operating and Non-Operating Revenue for each VSA service model during the report time period. This should include all Sales Revenue generated by the VSA service model.

## Contract Service Page

The data that providers input on this page should reflect the expenses and revenue associated with the services that were authorized in a Contract Service Authorization funded via the POS Contract.

| Contract Service Page                   |                                       |                             |            |              |         |          |          |          |         |         |  |
|---|---------------------------------------|-----------------------------|------------|--------------|---------|----------|----------|----------|---------|---------|--|
| Provider:                               |                                       | Report Type: End of Year Re |            |              |         |          |          |          |         |         |  |
|   |                                       |                             |            | Day Supports |         |          |          |          |         |         |  |
|   |                                       | Total                       | Cost       | Adult        | Day     | Group    | Ind. Day | Ind. Day | Ind.    | Shelter |  |
|   |                                       |                             | Settlement | Day          | Support | Support  | Supports | Supports | Support | Employ. |  |
|   |                                       |                             |            | Options      | Employ. | Non-Voc. | Vocation | Employ.  |         |         |  |
| <b>Contract Service Authorizations:</b> |                                       | -                           |            |              |         |          |          |          |         |         |  |
| <b>FTEs:</b>                            |                                       | -                           |            |              |         |          |          |          |         |         |  |
| <b>Wages:</b>                           | Manager/Supervisor                    |                             | -          |              |         |          |          |          |         |         |  |
|   | Direct Care                           |                             | -          |              |         |          |          |          |         |         |  |
|   | Nursing                               |                             | -          |              |         |          |          |          |         |         |  |
|   | Clinical                              |                             | -          |              |         |          |          |          |         |         |  |
|   | <b>Total Wages Cost:</b>              |                             | -          |              |         |          |          |          |         |         |  |
| <b>Benefits:</b>                        | <b>Total Allocated Benefits Cost:</b> |                             | -          |              |         |          |          |          |         |         |  |
| <b>Non-Salary:</b>                      | Consultants                           |                             | -          |              |         |          |          |          |         |         |  |
|   | Transportation                        |                             | -          |              |         |          |          |          |         |         |  |
|   | Plant & Maintenance Costs             |                             | -          |              |         |          |          |          |         |         |  |
|   | Other/Participant Wages               |                             | -          |              |         |          |          |          |         |         |  |
|   | <b>Total Non-Salary Cost:</b>         |                             | -          |              |         |          |          |          |         |         |  |
| <b>A&amp;G:</b>                         | <b>Total Allocated A&amp;G Cost:</b>  |                             | -          |              |         |          |          |          |         |         |  |
| <b>Total Program Cost:</b>              |                                       |                             | -          |              |         |          |          |          |         |         |  |
| <b>Non-Allowable Cost:</b>              |                                       |                             | -          |              |         |          |          |          |         |         |  |
| <b>Total DDS Allowable Cost:</b>        |                                       |                             | -          |              |         |          |          |          |         |         |  |
| <b>Revenue:</b>                         | Contract Service Revenue              |                             | -          |              |         |          |          |          |         |         |  |
|   | Vendor Service Revenue                |                             | -          |              |         |          |          |          |         |         |  |
|   | Operating and Non-Operating Revenue   |                             | -          |              |         |          |          |          |         |         |  |
|   | Including Sales Revenue               |                             | -          |              |         |          |          |          |         |         |  |
|   | Cost Settlement                       |                             | -          |              |         |          |          |          |         |         |  |
| <b>Total Revenue:</b>                   |                                       |                             | -          |              |         |          |          |          |         |         |  |
| <b>Surplus/Loss:</b>                    |                                       |                             | -          |              |         |          |          |          |         |         |  |
| <b>DDS Per CSA Cost:</b>                |                                       |                             | -          |              |         |          |          |          |         |         |  |
| <b>DDS Service Cost:</b>                |                                       |                             | -          |              |         |          |          |          |         |         |  |

There are eight main categories that providers will enter data into for each identified Service Model.

1. Vendor Service Authorizations
2. FTEs
3. Wages
4. Allocated Benefits
5. Non-Salary
6. Allocated A&G
7. Non-Allowable Expenses
8. Revenue

**Contract Service Authorizations:**

Providers should enter the number of Contract Service Authorizations (CSA) that are active on the last day of the reporting period for each service model. For the End of Year Report that would be June 30.

**FTEs:**

The Full Time Equivalent count of direct support employees should be entered for each Service Model. This should be entered in the yellow cells in row 8. Additionally, the FTE count should be separated into Manager/Supervisor, Direct Care, Nursing, and Clinical. This should be entered in the yellow cells in column C. The sum of FTEs in row 8 must equal the sum of FTEs in column C.

**Wages:**

Enter the dollars in the shaded boxes for all employees who provide direct face to face supports to DDS participants that were identified in the yellow FTE cells above. Wages are separated into Manager/Supervisor, Direct Care, Nursing, and Clinical staff.

**Allocated Benefits:**

Allocate the dollar amount of the benefits associated with the wages of each CSA service model included in the total Benefit column on the A & G and Benefits Page. The sum of total Benefits from the A&G column, Vendor Service and Contract Service Pages must equal the **Total Benefits Column** on the **A&G and Benefits** page.

**Non-Salary:**

Non-Salary has been separated into four categories; Consultants, Transportation, Plant & Maintenance Costs, and Other/Participant Wages.

- **Consultants** - Consultant Services for clinical staff that provide direct face to face behavioral and psychological supports to the DDS participants. Time spent on indirect administrative or support activities should be allocated to the administrative and general cost center
- **Transportation** – The cost of providing transportation for DDS participants. This should include transportation during program hours and to transport the DDS participant to the program and back home.
- **Plant & Maintenance Costs** - Enter the amount of plant and maintenance specific to each CSA service model.
- **Other/Participant Wages** - Enter the amount of other expenses specific to each CSA service model. This should include any wages and benefits paid to DDS participants.

**Allocated A&G:**

Allocate the dollar amount of the benefits associated with the wages of each CSA service model that were included in the total Benefit column on the A & G and Benefits Page. The sum of total A&G from the Vendor Service and Contract Service Pages must equal the **Total A&G** on the **A&G and Benefits** page.

**Non-Allowable Costs:**

Certain costs incurred by the organization may not be reimbursable by the Department. These costs that are directly related to this cost center must be entered on Non-Allowable Costs cell. Enter the amount of Non-Allowable Costs specific to each CSA service model.

**Revenue:****Contract Service Authorization Revenue:**

Enter the Revenue reimbursed by DDS through a Purchase of Service Contract for the Contract Service Authorizations associated with each Service Model for the supports provided during the report time period.

**Vendor Service Revenue:**

Enter the Revenue paid by the Fiscal Intermediary for the Vendor Service Authorizations associated with each Service Model for the supports provided during the report time period only if elected to report VSA-based services on the Contract Service Page

**Operating and Non-Operating Revenue Including Sales Revenue:**

Enter all other Operating and Non-Operating Revenue for each CSA service model during the report time period. This should include all Sales Revenue generated by the CSA service model.

**Cost Settlement:**

Enter the cost settlement amount during the report time period. The cost settlement amount must match the DDS Payment Letter.

## Review Page

The Review Page has a series of formulas that refer back to the data that has been entered on the A&G and Benefits Page, Vendor Service Page, and the Contract Service Page. Providers should not submit an Expense Report until all items have been corrected or has provided details to the specific questions identified as “No” on the review page.

| Review Page   |       |              |   |
|---|-------|--------------|---|
| Provider:   | -     | Report Type: | End of Year Report  |
|   |       |              | Fiscal Year: 2012   |
| All questions that are answered with a "NO" must be reviewed with the provider. |       |              |   |
| Correct Report To File  | -     | 1            | Is the Total DDS Revenue less than \$300,000? If NO, the provider must submit an Annual Report, not this Expense Report.  |
| Benefits  | ##### | 2            | Is there a Percentage of Benefits? If NO, the provider must enter the Benefits data on the A&G and Benefits Page.   |
|   | ##### | 3            | Is the Percentage of Benefits less than 30%? If NO, the provider must explain why?  |
|   |       |              |   |
|   | Yes   | 4            | Does the sum of Total Benefits on the A&G and Benefits Page equal the sum of Total Benefits from the Allocated Benefits itemized for the A&G expenses, Vendor and Contract Service Pages? If NO, the provider must correct. |
| A&G   | Yes   | 5            | Is there a Percentage of A&G? If NO, the provider must enter A&G data on the A&G and Benefits Page.   |
|   | NO    | 6            | Is the Percentage of A&G less than 15%? If NO, the provider must explain why.   |
|   |       |              |   |
|   | NO    | 7            | Does the sum of Total Allowable A&G on the A&G and Benefits Page equal the sum of Total Allowable A&G from the Vendor and Contract Service Pages? If NO, the provider must correct.   |
| FTEs  | -     | 8            | Does the sum of FTEs in Row 9 in each service model equal the sum of FTEs in the staffing categories in Column C on the Vendor Service Page? If no, the provider must correct.  |
|   | -     | 9            | Does the sum of FTEs in Row 9 in each service model equal the sum of FTEs in the staffing categories in Column C on the Contract Service Page? If no, the provider must correct.  |
| Non-Allowable Costs   | Yes   | 10           | There are no reported Non-Allowable Costs. If no, please identify all the non-allowable costs.  |
|   |       |              |   |
| Participant Wages   | -     | 11           | Does the Non-DDS Revenue match or exceed Other/Participant Wages on the Vendor Service Page for Vocational Programs? If NO, the provider must explain.  |
|   |       |              |   |
|   | -     | 12           | Does the Non-DDS Revenue match or exceed Other/Participant Wages on the Contract Service Page for Vocational Programs? If NO, the provider must explain.  |
|   |       |              |   |
| Surplus/Loss  | -     | 13           | What was the Surplus/Loss for this provider in it's DDS funded programs?  |

## Review Page Questions

1. Is the total DDS Financial Compensation for CSA's less than \$300,000? If NO, the provider must submit an Annual Report, not this Expense Report.

***The End of the Year Report is for providers funded solely through Vendor Service Authorizations and agencies with a total financial compensation form Contract services Authorizations of less than \$ 300,000. Providers that have a Purchase of Service Contract and received more than \$ 300,000 are required to submit an Annual Report of Residential and Day Services. This report is more detailed and requires the expenses to be reconciled with the Provider's Audited Financial Statements.***

2. Is there a Percentage of Benefits? If not, the provider must correct the problem.

***The Benefit Percentage is calculated by the wages reported on the Administrative and General Expenses, Vendor Service Page and Contract Service Page divided into the total amount of reported benefits. If the percentage does not calculate or is too high, review the reported wages for accuracy.***

3. If the Percentage of Benefits is greater than 30%, please explain why? If the calculated Benefit percentage is different than what the provider has determined it to be, review the reported wages for accuracy.

***If the Benefits percentage does match and is greater than 30% , provide details as to any extraordinary costs that may have contributed to the total benefits amount (ie. large increase to Worker's compensation insurance, etc.).***

4. Does the amount of Total Benefits on the A&G and Benefits Page equal the sum of Total Benefits from the Administrative and General column on the A&G and Benefits Page, Vendor and Contract Service Pages?

***The Provider must report all Employee Benefits expenses under the benefits column on the A&G and Benefits Page. The Provider must allocate out those benefits to the administrative and general column on the A&G and Benefits Page and the various programs identified on the Vendor and Contract pages. A typical method of allocation is to equally distribute the benefits by multiplying the Benefit Percentage to the wages reported for each program. If the question is listed as a "No", then check the calculations to make sure all the money was allocated to the various programs.***

5. Is there a Percentage of A&G? If not, the provider must correct the problem.

***The Administrative and General Percentage is calculated by dividing the allowable Administrative and General Expenses on the A&G and Benefits Page divided by the total wages, benefits and non-salary costs reported on the Vendor and Contract Service Pages. If the percentage does not calculate or is different than what the provider has determined it to be, review the reported wages for accuracy.***

6. Is the Percentage of A&G greater than 18%, please explain why?

***If the Administrative and General percentage does match what the provider has determined it to be and is greater than 18%, please provide details as to any extraordinary costs that may have contributed to the administrative total amount (ie. small provider with the administrative and general expenses allocated over a limited number of programs , etc).***

It is important to review [Operations Center Memo - 2017-1](#), paragraph #3 regarding Administrative and General Cost for POS and Non-POS Providers

7. Does the amount of Total Allowable A&G on the A&G and Benefits Page equal the sum of Total Allowable A&G from the Vendor and Contract Service Pages? If not, the provider must correct the problem.

## Review Page Questions (continued)

***The Provider must report all Administrative and General Expenses under the Administrative and General column on the A&G and Benefits Page. The Provider must allocate out the Administrative and General expenses to the various programs identified on the Vendor and Contract pages. If the question is listed as a “No”, then check the calculations to make sure all the money was allocated to the various programs.***

8. Does the sum of FTEs in Row 9 in each service model equal the sum of FTEs in the staffing categories in Column C on the Vendor Service Page? If no, the provider must correct.

***The Full Time Equivalent count of direct support employees should be entered for each Service Model on the Vendor Service page. This should be entered in the yellow cells in row 9. Additionally, the FTE count should be separated into Manager/Supervisor, Direct Care, Nursing, and Clinical. This should be entered in the yellow cells in column C. The sum of FTEs in row 9 must equal the sum of FTEs in column C.***

9. Does the sum of FTEs in Row 9 in each service model equal the sum of FTEs in the staffing categories in Column C on the Contract Service Page? If no, the provider must correct.

***The Full Time Equivalent count of direct support employees should be entered for each Service Model on the Contract Service page. This should be entered in the yellow cells in row 8. Additionally, the FTE count should be separated into Manager/Supervisor, Direct Care, Nursing, and Clinical. This should be entered in the yellow cells in column C. The sum of FTEs in row 8 must equal the sum of FTEs in column C.***

10. If there are Non-Allowable Costs on the A&G and Benefits Page, please explain what they are?

***Please identify any reported non-allowable costs. Certain costs incurred by the organization may not be reimbursable by the Department. These costs that are directly related to this cost center must be entered on Non-Allowable Costs cell.***

***Please refer to the OPM Cost Standards at the following link:***

POS (contract Providers):

[http://www.ct.gov/opm/cwp/view.asp?a=2981&Q=382994&opmNav\\_GID=1806](http://www.ct.gov/opm/cwp/view.asp?a=2981&Q=382994&opmNav_GID=1806).

Non-POS (Individual Budgets):

[Individual Supports Cost Standards](#)

11. Does the Non-DDS Revenue match or exceed Other/Participant Wages on the Vendor Service Page for Vocational Programs? If not, please explain.

***It is the expectation of DDS that wages paid to participants for providing a service should be offset by the revenue generated for that service. If the participant wages are higher than the revenue generated, please explain what services are provided, how the provider determines the billing rate for the service, and how the provider determines the hourly rate paid to the participant.***

12. Does the Non-DDS Revenue match or exceed Other/Participant Wages on the Contract Service Page for Vocational Programs? If not, please explain.

*It is the expectation of DDS that wages paid to participants for providing a service should be offset by the revenue generated for that service. If the participant wages are higher than the revenue generated, please explain what services are provided, how the provider determines the billing rate for the service, and how the provider determines the hourly rate paid to the participant.*

13. The review page will calculate the total Surplus/Loss for this provider for all DDS funded programs.